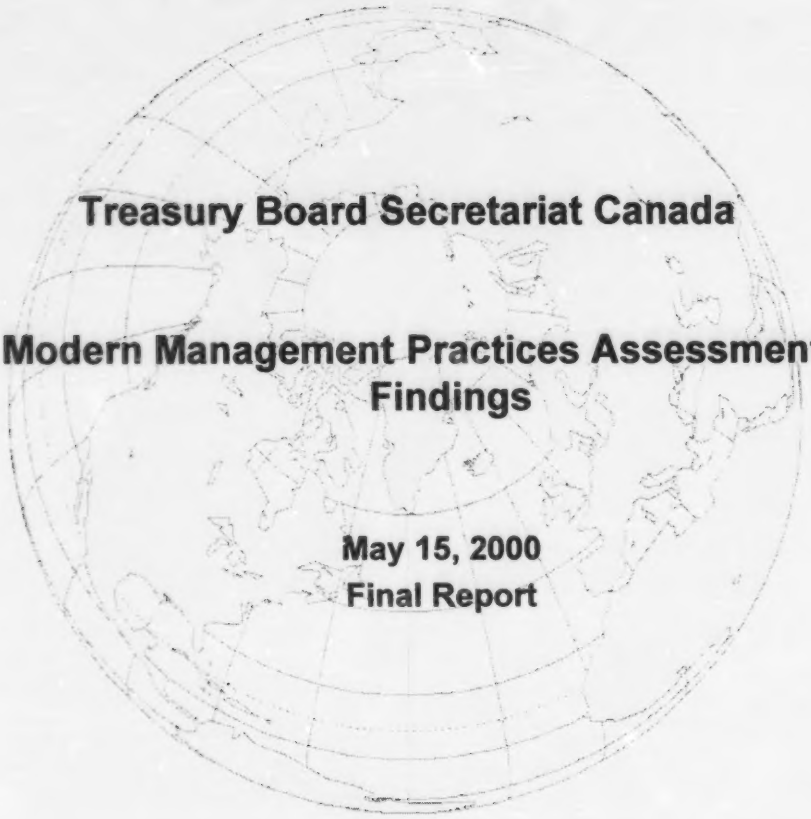

Treasury Board Secretariat Canada

Modern Management Practices Assessment--Findings

May 15, 2000
Final Report

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Introduction

The government is undergoing rapid and significant change in the ways in which it both goes about its business, and chooses to manage itself. It is changing its culture and the way it manages resources. Modernized comptrollership is key to that transformation. This has involved a shift in emphasis from controls and compliance to results and values. Central to this theme is a shift of primarily financial focus to a broader management perspective.

In 1997, an independent review panel was created to facilitate renewal and change of the comptrollership function in government for the future. Based on the criteria identified in the panel's report, a self directed assessment tool was developed by KPMG Consulting L.P. to allow departments to assess their current practices against the recommendations and findings of the panel.

Modern comptrollership means sound management practices. Traditionally, comptrollership in government has focused on financial controls and accounting functions such as processing transactions, reporting totals and keeping track of funds. It has been regarded largely as the preserve of functional specialists. Modern comptrollership changes the emphasis from controls and compliance to results and values. It represents a shift from a centralized financial focus to a broader management perspective and thus becomes an integral part of each manager's responsibilities. It is about vigorous management of public resources with emphasis placed on performance and not just on following the rules. It is also about linking financial information (budgets, expenditures, revenues, assets, etc..) with non-financial information (planned results, performance, outputs, etc..). It focuses on effective decision making with sound management of resources, ranging from human, financial, capital and technological.

The Treasury Board Secretariat is one of twelve pilot departments leading the implementation strategy of Modern Comptrollership. Each of the twelve pilot departments undertook a self assessment of their practices in relation to the recommendations in the panel report using the Capacity Check Tool. This report reflects the results of interviewing forty managers within TBS.

Some key characteristics

- The KPMG Capacity Tool is a self assessment tool. For the purposes of the pilot departments, it was a "directed self assessment" in that a team of three consultants carried out interviews with managers. An interview guide was used to obtain manager's perceptions on each of the six elements.

- The interviewees were selected on the basis of balanced coverage for the Secretariat. This included managers at various levels in each of the branches/sectors along with some functional specialists.

- The review looked at process only and not the quality or product of the process.

- The Capacity Check Tool provides a rating system of "1" through "5". A higher rating does not necessarily mean "goodness", but rather, formality or maturity of capability. **The ideal rating for any area is dependent on the needs and goals of the organization.** The results of the review should be construed as a "baseline" against the criteria and not a "report card".

- The findings have been worded as neutrally as possible. Since the capacity check was not an audit we did not assess whether a finding was "good" or "bad". For example, a finding such as "There is no formal ethics framework" is neither a criticism nor a compliment but merely a finding.

- Interviewees were assured confidentiality in the interviews.

- The findings are at the Secretariat level and not at the branch or sector level. No branch/sector to branch/sector comparisons were carried out.

Summary of Management Capacity Self Assessment

Below is a summary of the findings for each of the elements. The findings are described in detail in the Results section later in the report.

		Design / Undeveloped 1	Early stage of Development 2	Good Management Practice 3	Advanced Practice 4	Industry Best Practice 5
Strategic Leadership	Leadership commitment					
	Senior Financial Officer 's role					
	Managerial commitment					
	Linkage to strategic planning					
Motivated People	Modern management practices competencies					
	Employee satisfaction measurement and monitoring system					
	Valuing people 's contribution					
	Specialist support					
Shared Values & Ethics	Ethics and values framework					
Integrated Performance Information	Business planning					
	Resource allocation					
	Budgeting and forecasting					
	Corporate performance information					
	Operating information					
	Client satisfaction measurement and monitoring systems					
	Evaluative information					
	Service standards					
	Financial information					
	Cost management information					
Mature Risk Management	Risk management framework					
	Authority levels					
Rigorous Stewardship	Business process improvement					
	Tools and techniques					
	Transaction tracking system					
	Knowledge enabling technology					
	Consistency of information					
	Internal controls					
	Accounting practices					
	Internal audit and review					
	External audit and review					
Clear Accountability	Clarity of senior management responsibilities and organization					
	Performance agreements and evaluation					
	Incentives					
	External reporting					

Key messages

- TBS has, for the most part, management practices in line with the modernization of comptrollership initiative for government.
- The commitment by senior management is strong, and there are many initiatives underway. Future focus should be to ensure that the culture permeates the organization.
- The level of service in functional support could be enhanced and many managers associated this with the impacts on resources in these areas through Program Review. Specialist support is seen as more process based and less so as a strategic business partner by managers throughout the Secretariat.
- Progress has been made in business planning and the process continues to mature.
- No formal risk management framework is in place.
- There is only limited definition of competencies required of managers in modern management practices.
- Management training is available but workload inhibits access.
- Ethics have not been clearly articulated and can therefore not be monitored on an ongoing basis.
- Limited capability to reallocate resources across branches or sectors.
- Evaluation frameworks have not yet been developed in some program areas.
- Limited formal costing systems in place but managers indicated that cost information is adequate for their needs.
- Managers are proud to work at TBS and there are strong values stated but managers also indicated actions or results do not always reflect intentions.

Objectives of the modern management practices capacity check

- **Assess state of comptrollership practices within each department against a common standard.** Assess current management practices against recognized best practices and principles as outlined in the Report of the Independent Review Panel.

- **Bring together all the elements of the management framework.** The capacity check is intended to integrate the full range of capabilities necessary to implement modern comptrollership, including leadership, business planning, risk management, performance management, control systems, and accountability management.

- **Compare against best practices.** The capacity check is based on best practices of other leading organizations, and therefore provides an opportunity for organizations to assess where they stand relative to these best practices.

- **Provide assurance to external clients/stakeholders of the soundness of comptrollership within the Secretariat.** The capacity check should help to clarify for external clients and stakeholders (e.g..., central agencies, Parliamentarians) the management approach that is currently in place, and to provide some assurance that the overall management framework is in sound order.

Key characteristics

- Future oriented--focuses on what capabilities must be in place in the future to respond to emerging client demands/changing environment.
- Focuses on expanding/improving capability rather than downsizing.
- Recognizes that an organization can only focus on selected improvement areas at any one time, and cannot be "best" at everything.
- Intended as a diagnostic tool for senior management of the organization.
- Departmental focus--not intended to compare management practices between sectors/regions.
- Directed self-assessment tool--not a review or audit. Information is collected through interviews, and then validated by the managers collectively.
- Builds upon changes already underway to existing management processes.

Key modern management practices elements examined

Modern Management Practices

- Strategic Leadership
- Motivated People
- Shared Values and Ethics
- Integrated Performance Information
- Mature Risk Management
- Rigorous Stewardship
- Clear Accountability

Strategic Leadership	***Integrated Performance Information***	***Rigorous Stewardship***
• ***Leadership commitment*** Commitment of deputy head & senior management to establishing modern management practices environment • ***Senior Financial Officer's role*** Extent to which SFO's office is used for objective commentary and independent advice • ***Managerial commitment*** Awareness of managers of their modern management practices responsibilities, and commitment to implementing these responsibilities • ***Linkage to strategic planning*** Linkage of business planning and resource allocation to the strategic	• ***Business planning*** Business and operational planning systems and processes. • ***Resource allocation*** Mechanisms for ranking program options, identifying resources required, and allotting limited funds • ***Budgeting and forecasting*** Systems, procedures and processes for identifying funding requirements and allocating resources • ***Corporate performance information*** Extent to which key measures exist to monitor overall organization-wide performance • ***Operating information*** Measures and systems to monitor service quality	• ***Business process improvement*** Extent to which processes are clearly understood, are conducted in a uniform fashion, and are continuously improved in line with best practices • ***Tools & techniques*** Range of analytical techniques (e.g., cost-benefit, sensitivity, life cycle, benchmarking) available • ***Transaction tracking systems*** Assessment of systems used for tracking financial transactions and operating results • ***Knowledge enabling technology*** Performance information is readily accessible to internal and external users via technology

planning process

- **Motivated People**

- ***Modern management practices competencies***
  Extent to which modern management practices competencies are defined and managers have access to training

- ***Employee satisfaction measurement and monitoring system***
  Mechanisms in place to monitor employee morale and staff relations

- ***Valuing peoples' contribution***
  Extent to which corporate culture fosters staff participation, team building, sharing of ideas, risk taking, innovation, and continuous learning

- ***Specialist support***
  Availability of top-flight counsel to help managers make judgment calls on modern management practices issues

Shared Values & Ethics

- ***Ethics and values framework***
  Existence of policies and activities that visibly support the ethical stewardship of public resources and give priority to "modern management practices"

and efficiency of program delivery

- ***Client satisfaction measurement and monitoring systems***
  Utilization of client survey information on satisfaction levels, and importance of services

- ***Evaluative information***
  Utilization of non-financial information related to program effectiveness and outcomes

- ***Service standards***
  Monitoring against client service standards and maintaining and updating standards

- ***Financial information***
  Extent to which financial information is available in a timely and useful fashion

- ***Cost management information***
  Mechanisms for capturing activity/product costs

Mature Risk Management

- ***Risk management framework***
  Processes and systems for identifying and assessing risk, and determining acceptable level of risk

- ***Authority levels***
  Appropriateness of manager's authorities and resource controls to fulfill accountabilities

- ***Consistency of information***
  Extent to which financial and operating information is collected and reported consistently across units

- ***Internal controls***
  Systems and processes to protect against fraud, financial negligence, violation of rules and principles and loss of assets

- ***Accounting practices***
  Extent to which records of financial transactions are kept on consistent and useful basis for purposes of audit and reporting, and consistency with generally accepted accounting practices

- ***Internal audit and review***
  Process for ensuring adequate attention to results and recommendations of internal review, audit, and program evaluation

- ***External audit and review***
  Process for ensuring adequate attention to results and recommendations of external audits and reviews of department operations

Clear Accountability

- ***Clarity of senior management responsibilities and organization***
  Clarity of assignment of modern management practices responsibilities throughout the organization

		• ***Performance agreements and evaluation*** Extent to which the achievement of financial and operating results is embedded in agreements • ***Incentives*** Existence of incentives for good modern management practices • ***External reporting*** Extent to which Parliamentary & central agency information reporting requirements are met

Project objectives, scope and methodology

Objective

- The objective of this project was to carry out a comprehensive assessment of management practices in the Treasury Board Secretariat in relation to the recommendations made in the Report of the Independent Review Panel on Modernization of Comptrollership in the Government of Canada. The team was to gather and analyze data to allow management to identify existing strengths and weaknesses in this regard.

- The assessment was to build upon existing processes and practices and assist in the identification of those areas where capability improvements are required in the Secretariat.

- The KPMG project team was to work with TBS staff to ensure a knowledge transfer of both the use of the Capacity Check tool and process required so that the Secretariat would be in a position to carry out future assessments using the KPMG Capacity Check tool.

Scope

- The assessment covered all organizational units in TBS and involved different levels of managers and functional staff.

The mechanics of the capacity check checklist – How it Works

- Current capabilities are assessed based on key elements of Comptrollership and criteria provided for each key element.
- The capabilities depicted within each criteria represent different states or plateaus that the organization may strive to achieve. The descriptions are incremental.
- The capability descriptions are based on generally recognized best practices, but have been customized to reflect the Independent Review Panel report and TBS assessment framework.
- A rating system of "1" to "5" is used. A high rating does not necessarily mean "goodness", but rather, formality or maturity of capability. **The ideal rating for any area is dependent on the needs and goals of the organization.**

TOPIC: ***Corporate Performance Information (TBS meets the criteria for level 2***

1	2	3	4	5
No corporate performance measures	Each Sector measures performance at corporate level. Organization-wide priority areas to be measured have been identified.	High level strategic measures are in place, and are linked to key strategic vision and priorities. Results to be measured under corporate measures have been identified, and are linked to measures throughout organization.	Performance results exist for the organization as a whole. Results are interpreted using a balanced scorecard philosophy. Results are monitored over time. Corporate measures are refined on an ongoing basis.	Results of corporate measures are monitored over time. Strategic and business plans are modified accordingly. Results of corporate measures are used to make trade offs in priorities. Information is readily accessible through executive information systems.

Existing capability → **Future capability**

Where the organization may strive to be in the future

Approach taken in TBS

The following steps were carried out in this review:

- A briefing was made by Secretariat staff to the KPMG consultants on the business and organizational structure of the Secretariat. Key documents to assist the team were identified and provided.

- The consultants and Secretariat team members identified the appropriate managers and functional staff to participate in the interviews. The protocol and process for carrying out the interviews was established. This included a communications strategy in order to prepare the interviewees.

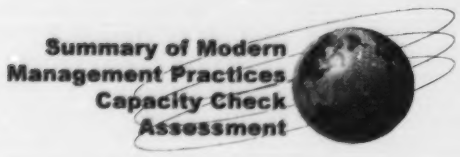
- An interview guide was developed and tailored to suit Secretariat requirements.

- Interviews were carried out with 39 managers. Approximately half-way through the interview process, an interim analysis was carried out to ensure coverage and identify gaps in the information required. Adjustments to the interview process were made accordingly. TBS team members sat as observers on many of the interviews during the process.

- A project team workshop was conducted to consolidate all of the information received from these interviews and documentation. An analysis against the criteria in the diagnostic tool was made arriving at a tentative Secretariat rating for each element of each function. TBS team members participated in this workshop as an integral part of the knowledge transfer component.

- Three separate focus groups of approximately six to ten managers or functional specialists in each were carried out. The first focus group consisted of members of the TBS working group, the second was drawn from those participating in the original interviews and the third was made up of managers that had not previously participated in the process. The purpose was to validate the assessment ratings and to obtain a better appreciation of the level of consensus regarding the ratings. Several changes were made to the findings and ratings as a result of these validation sessions.

- A draft report was prepared, reviewed by Secretariat team members and the report amended accordingly.



Leadership commitment

Findings
• There is strong commitment by senior management in implementing sound management practices. • There is significant and regular discussion on modern management at the senior level. • Most TBS executive management have taken the Centre for Creative Leadership course "Leading Transitions". • Resources have been committed to implementing sound management practices: e.g., establishing the Modern Comptrollership Unit, going through the Capacity Check exercise, establishing the Planning and Resources Committee, Operations Committee, Senior Management Committee, HR Committee. • Senior Management has established an Employee Council to address employee issues. • Accountability accords are in place from the Secretary to the director level. • It does not appear that modern comptrollership principles have permeated the organization.

Issues/Opportunities
• The commitment by senior management is strong, and there are many initiatives underway. The future focus should be to ensure that the culture permeates the organization.

TOPIC: ***Leadership commitment (TBS exceeds the requirements for a level 3 and is between 3 & 4)***

1	2	3	4	5
Deputy-head and senior management have only limited knowledge of the comptrollership focus.	Deputy head has a broad understanding of the concept of comptrollership, and recognizes the need for change. Deputy head has initiated steps to report performance on	Deputy head and senior management are highly committed and supportive of comptrollership mindset, and commit resources to implementing comptrollership best practices.	A comptrollership ethos permeates the organization and its decision-making process. Deputy head and senior management have created a climate wherein creativity and	Results of corporate measures are monitored over time. Strategic and business plans are modified accordingly. Results of corporate

	an integrated and consolidated basis, including financial and non-financial. Deputy head has developed a short and longer-term plan for comptrollership, and has put in place an organization for effective comptrollership. Performance information, accountability and stewardship are high on senior management's agenda.	Senior management has established mechanisms to report performance on an integrated and consolidated basis. Deputy head is able to report on extent to which government-wide standard for comptrollership has been met in the organization, and makes periodic representations to the Minister and central agencies.	managed risk taking are encouraged, barriers are broken down between functions, and business decisions are challenged. Risks are discussed openly by senior management. Senior management is actively sponsoring the adoption of new service delivery mechanisms. Deputy head is able to report to the Minister and Parliament with confidence on performance results achieved.	measures are used to make trade offs in priorities. Information is readily accessible through executive information systems. Organization is recognized amongst peers for leadership in implementing modern comptrollership practices. Deputy head has earned a high level of trust from central agencies and Parliamentarians, who have high level of confidence in the effectiveness and integrity of the systems used to administer programs, and in the accuracy and completeness of the information about that administration. Deputy Head and senior management have established a forward-looking approach to comptrollership to assess organization's capacity to sustain desired performance levels in the future.

Rationale:

- Deputy head and senior management are highly committed and supportive of comptrollership mindset, and committed resources to implementing comptrollership best practices.
- A comptrollership ethos has not yet permeated the organization and its decision-making process.Senior level commitment has not yet been translated into a mature infrastructure (key corporate components are not yet fully developed - performance measures, values and ethics framework, risk management framework).
- Senior management has created a climate wherein creativity and managed risk taking are encouraged, and risks are discussed openly by senior management.
- If current initiatives reach fruition, TBS would achieve level 4 rating

Senior Financial Officers role

Findings	Issues/Opportunities
The SFO is on the Senior Management Committee, Planning and Resources Committee (PRC), and Ops Committee. The SFO also has responsibility for Information Management and Information Technology, Administration, HR, Finance, Security. The role of the SFO and his staff is not only one of scorekeeper, but as a business partner. The focus of their advice is perceived to be more transactional than strategic. Corporate Services is the source for financial advice. The Planning and Resources Committee plays a key role in resource allocation. The SFO organization provides specialist financial support to the PRC. There are mixed views in the role and responsibility of the SFO and staff.	Interviewees indicated that the SFO and staff may be under-resourced. With the establishment of the committee structure within TBS the responsibility of the SFO must be clarified.

TOPIC: ***Senior Financial Officer's role (TBS meets the criteria for level 3)***

1	2	3	4	5
No official comptrollership role within the organization. Financial management role is seen primarily as that of maintaining accounting records and controls.	Senior financial officer and staff assists the executive team in assessing financial implications of major decisions	Senior financial officer and staff are a senior member of the executive team, and are often called upon to provide strategic advice and support in initiating new program initiatives. Scope includes not only financial management, but effectiveness & efficiency of service delivery and organization-wide controls	Senior financial officer and staff assume a leadership role within the organization in integrating processes and systems to ensure the organization is making sound business decisions, maintaining appropriate controls, managing long term risks, and achieving high standards of	Comptrollership organization is recognized as a leader amongst peers, and is perceived within organization as having strong technical and expert advisory capabilities.

		required.	performance.	

Rationale:

The SFO is a member of the Senior Management Committee and is an integral member of all management committees. SFO staff participate in various working committees.

Although not seen as a source of strategic advice, the SFO and staff do participate through the committee structure.

Managerial Commitment

Findings
Managers have a general understanding of their management responsibilities. Many Senior Managers do not have significant financial responsibilities (budgetwise). The understanding of comptrollership needs to be broadened beyond a financial focus. Many Managers already have significant management experience before assuming their positions at TBS. There are indications that financial management is less of a priority than program and operational responsibilities. All executives are required to receive training in leadership.

TOPIC: ***Managerial commitment (TBS meets the criteria for level 3)***

1	2	3	4	5
Control is seen as "compliance" and is still considered the main ingredient in comptrollership by both operational and financial managers. Operational managers focus on running the business and count on "corporate" to ensure that the rules, regulations and reporting requirements are being met. They are not familiar with comptrollership policies. Financial concerns	Managers understand their financial authorities and those of their staff. They are aware of their responsibilities for probity and prudence and the protection of assets under their control. Plans and initiatives are not subject to analysis of financial implications beyond the funding issue. Program initiatives are developed without any financial input. Financial specialists are	Managers see comptrollership as part of the job and seek the support of performance and review specialists as well as financial managers. Managers are aware of their comptrollership responsibilities, and accept accountability for resources entrusted to them. Financial implications are assessed in operational plans and new program initiatives. Input from financial specialists in decision making	Managers are highly committed and supportive of comptrollership mindset, and commit resources to implementing comptrollership best practices.	Managers see controls as mechanisms to identify risks, opportunities and respond to the unexpected. They apply the concepts of comptrollership in their day-to-day operations. Managers consider financial and non-financial information in their decision-making

primarily evolve around availability of funds to carry out initiatives.	not always familiar with the operations and vice versa	is perceived to add value		

Rationale: Managers have a general understanding of their management responsibilities

Linkage to strategic planning

Findings
There is no consensus on what document serves as the strategic plan, and what the strategic planning process is. The RPP has been referred to interchangeably as the business plan and the strategic plan. Evidence of some strategic planning at the sector branch level was found in documentation. Accountability accords link corporate objectives to operational plans. A strategic direction document "Results for Canadians A Management Agenda for Government of Canada" was tabled at the end of March.

Issues/Opportunities
There is no consensus on the definition of strategic planning for the Treasury Board Secretariat. Communication / documentation of strategic planning is not clear.

TOPIC: ***Linkage to strategic planning (TBS meets the criteria for level 2)***

1	2	3	4	5
Business plans are developed independently of strategic plan. Little or no effort is made to reconcile the two.	Strategic and business plans are prepared by independent groups. Some effort is nevertheless made to ensure consistency between business plans and strategic plan. Anomalies are raised with senior organizational heads (e.g., Sector/Regional ADMs).	Strategic priorities are stated and ranked in business plans. Business plan objectives are linked to strategic priorities. Organizational strategies are reflected in operational/ work plans. Results achieved in business plan are monitored against strategic priorities.	Resources and performance targets in business plan reflect strategic priorities and key success factors. Assumptions are periodically challenged to ensure continued relevance. Results achieved are monitored on a trend basis against strategic priorities, and resources modified accordingly.	Program outcomes are reported regularly against both strategic and business plans on a trend basis. Perceived to be single highly integrated plan and process.

Rationale:

The criteria assumes that the business plan and the strategic plan are separate documents.

While there is no clear distinction between the strategic and business plan at TBS, the results of interviews and documentation review indicate that a Level 2 is the best fit.

Modern management practices competencies

Findings
TBS has developed competency profiles for executives. Management issues are discussed during retreats. Considerable training is available to managers, however, time was identified as an issue. "Leading Transitions" course is available to all managers. There is a good working relationship between specialists and managers. Knowledge transfer often takes places, but exceptions were noted. Capacity Check is being conducted as part of skills gap analysis.

TOPIC: ***Management practices competencies (TBS meets the criteria for level 3)***

1	2	3	4	5
Little or no information exists on competency requirements for either functional specialists or managers.	Additional knowledge requirements have been identified. Awareness sessions have been carried out and skills gap established. Little or no training has been done.	Awareness sessions have been held for functional staff and managers. Skills gap is being addressed for all. Training requirements are being sourced. There is "cross-fertilization" between functional specialists and line managers.	Training and funding in comptrollership have high priority. Functional specialists and managers have been trained and skills gaps have been addressed. Comptrollership competencies have been added to the departmental training schedule on a permanent basis.	Comptrollership competencies and training are an integral component of goal setting/ performance evaluation. Managers have suitable knowledge of comptrollership functional disciplines. Functional specialists are knowledgeable of programs and operations.

Rationale:

There is "cross-fertilization" between functional specialists and line managers.

Training is available to managers.

Capacity Check is underway and part of skills gap analysis.

Employee satisfaction measurement and monitoring system

Findings
An employee council is in place within TBS, reporting directly to the Senior Management Committee (SMC). An FTE has been dedicated for this function. The council also provides briefings to all management committees. The employee council Chair attends SMC meetings, and a member of SMC attends employee council meetings. A number of departmental employee surveys have been conducted over the past few years. Based on the findings from the surveys, formal action plans have been developed and follow-up activities are implemented through a designated champion where needed. Information from surveys was used when developing RPPs and the accountability accords of some executives. Employee retreats are held on a regular basis. The Secretary hosts employees for informal meetings. An Ombudsman has been put in place.

TOPIC: ***Employee satisfaction measurement and monitoring system (TBS meets the criteria for level 4)***

1	2	3	4	5
No formal employee satisfaction surveys are carried out. Information is collected on an informal and ad hoc basis.	Different arrangements for surveying employee satisfaction exist across the organization. Limited monitoring and analysis of results on a trend basis.	Formal employee satisfaction surveys are carried out on a regular basis, and results are tracked over time. Results are publicized across the organization. Improvement teams are created to develop plans to address high priority issues.	Employee satisfaction is a key consideration in strategic and business planning, and in the performance evaluation of managers. Ongoing efforts are made to address employee satisfaction issues.	Employee satisfaction survey tools are regularly reviewed and improved. New programs are constantly being introduced to improve employee satisfaction. Are quantifying linkage between employee satisfaction and organizational performance. The organization is recognized

				externally for its leadership in this area.

Rationale:

Formal employee satisfaction surveys are carried out on a regular basis, and the results are tracked over time.

Action plans and follow-up activities are implemented based on the results of findings from employee surveys.

Employee satisfaction information is incorporated into business planning, and in the performance agreements of managers.

Valuing peoples' contribution

Findings
Corporate culture fosters staff participation, team work and continuous learning (e.g., Johnson lectures, employee council presentations, senior management presentations, TBS teams initiative, annual retreats). Information is shared openly with internal and external stakeholders. Managers indicated staff are treated with respect. Training opportunities are widely available. Many managers believe TBS is a "great" place to work.

TOPIC: ***Valuing peoples' contribution (TBS exceeds the requirements for a level 3 and is between 3 & 4)***

1	2	3	4	5
Traditional "we-they" relationship exists between management and staff. Considerable resistance to change. High level of skepticism exists within organization. Mixed messages are given to staff. New initiatives tend to be delayed or never implemented. Little or no interaction between organizational units.	People are consulted and given opportunity to participate in major change initiatives. A cautious approach is taken to implementing change. People tend to be risk averse. Organizational units tend to work independently with some interaction.	People in the organization are treated with value and respect. People are able to speak out and participate in discussions without fear of reprimand. Information is shared openly within the organization, and with external clients/stakeholders. Strong sense of teamwork exists across the organization.	People are empowered to take risks and are encouraged to be innovative. Culture barriers that prevent efficient delivery of services by staff are removed. Organization fosters a culture of continuous learning and participation. Pro-active effort is made to share new ideas and approaches across the organization. Major investments are made in the development of people.	People are highly committed to the success of the organization. High level of pride exists in the organization. Strong fit exists between organizational and individual aspirations. Organization is continuously renewing competencies required. Value of human capital in the organization is measured and tracked over time. People are continuously cited for their exemplary behaviour.

Rationale:

Employees are valued and respected.

Information sharing is prevalent Strong sense of teamwork exists

Employee training is encouraged.

Not all culture barriers have been cleared.

Specialist support

Findings	Issues/Opportunities
Many managers indicated that finance and HR transactional support could be better, however, an equal number of managers indicated satisfaction with the service received. Specialists are consulted and considered business partners. Specialist support is more on a transactional rather than strategic level. Many managers indicated that IT support was very good.	Managers perceived a lack of resources to be a main issue in the level of services provided

TOPIC: ***Modern management practices specialist support (TBS meets the criteria for level 2)***

1	2	3	4	5
Functional specialists carry out basic analysis of information required by management to support decision making in response to specific requests and as part of their control mandate.	Departmental capacity in analytical techniques has been updated within comptroller's organization	Service is responsive. Specialists advice readily available when required. The functional specialist is technically competent and works with line managers in providing analysis and advice. Is seen as a value added partner in analysis rather than an barrier.	Functional specialists work with managers to help them fulfill their responsibilities by providing value added information and technical analysis to better use and protect resources. Although a financial specialist, they are cognizant of the business and knowledgeable of the analytical techniques to support the line manager.	Challenge and expert advisory role of specialists is valued by by all levels of management. Specialists are seen as a key enabler in initiating change. Functional specialists are often called upon by their peers to provide advice and support in other organizations, or to speak at conferences on new comptrollership trends or best practices. Recognized as a leader amongst peers.

Rationale:

Departmental capacity in analytical techniques has been updated, however, several managers have indicated that the level of specialist support service could be improved.

Service is not always responsive, or readily available

Ethics and values framework

Findings	Issues/Opportunities
There is no formal ethics framework, or Code of Ethics documented. Most managers indicated that while no formal ethics framework is in place, people are very cognizant of ethical behaviour and there is a culture that promotes ethical behaviour. Managers feel that they have an understanding of values and ethics, however, it has not been determined that there is a commonly shared understanding of ethics. Accountability agreements have values statements incorporated. An ombudsman position is in place to resolve issues. Every manager/employee is required to sign a conflict of interest agreement. There has been discussion around ethics issues at the senior management level. A number of initiatives and documents promoting values and ethics are in place (e.g., TB President's Vision Document, TBS Talks, TBS Town Hall).	Need to clarify responsibility for Values and Ethics framework within TBS. Take advantage of knowledge / expertise of the policy group in Human Resources Branch

TOPIC: ***Ethics and values framework (TBS meets the criteria for level 2)***

1	2	3	4	5
No ethics policy or guidelines in place. Policy statements are issued on an ad hoc basis. No clear statement of shared values or principles.	Organization has an ethics statement. Written policies are communicated across the organization, but are applied inconsistently.	Ethics and values assessments and surveys are carried out regularly, and publicized throughout the organization. Results are analyzed on a trend basis, and teams established to address specific issues.	Ethics and values principles/guidelines are well understood by employees, and are reflected in organization-wide documentation and communications. Valued behaviors are rewarded as part of performance evaluation. Atmosphere of	The organization is recognized externally as a leader in establishing an ethics and values program. Ethics and values are consistently reflected in organization practices and actions. All levels in the organization participate in the

			mutual trust exists at all levels. Few infractions or incidents occur.	development of ethics and compliance related policies and programs.

Rationale:

There are shared value statements in TBS has a very strong values and ethics culture, however, there is no formal ethics framework or documented Code of Ethics.

There are shared value statements in place.

Business planning

Findings	Issues/Opportunities
The business planning process is not uniform throughout the organization. Each branch has its own approach. There is a corporate TBS business plan, and RPP done annually. Accountability agreements are a key element of business planning at the Branch level. The Corporate Business Plan and RPP do not appear to be living documents - accountability accords seem to be more relevant. The business plans are generally not perceived by managers to be useful in day-to-day decision making. There appears to be a widespread awareness of goals and the mission. Managers indicated that planning tends to be reactive and often project or issue-based. Some managers indicated that planning responsibilities are not clear at the Branch/Sector level. Managers have the opportunity to feed into the business planning process. Working groups are set up at the Branch/Sector level.	Some managers believe that because they are in a reactive and uncertain environment, that there is less use for a lot of formal planning. There is no consensus on the value of the business planning process, or a common understanding of the process itself.

TOPIC: ***Business planning (TBS meets the criteria for level 2)***

1	2	3	4	5
Business planning is done on an inconsistent basis across the organization. Corporate business plan meets central agency reporting requirements but is primarily focused on financial	Sectors prepare business plans independently. HR, IM, and other horizontal issues are addressed on a project-by-project basis, and are only partially reflected in organization business plans. Business plans are primarily	Desired results, priorities and resources are clearly stated in business plans. Priorities are ranked. The plans are comprehensive and reflect resources from all functional areas. Resources are adjusted annually	Business plans highlight organization-wide issues and risks that are most critical to the success of the organization, and their resource implications. Plans are adjusted to reflect priorities and feedback from	Clients participate in business planning process. Plans are used as an integral component in program management. Plans and resources are revised periodically to reflect performance

information. No effort is made to link/reconcile Sector business plans. Plans, once prepared, are seldom used in support of program delivery.	focused on meeting central agency reporting requirements. Some effort is made to consolidate or reconcile Sector business plans.	to reflect priorities. High interrelationship between Sector business plans. Business plan priorities are reflected in workplans and budgets	performance reviews/results. Plan reflects different requirements of clients/ stakeholders who are consulted as part of process.	results. Plans are cascaded across the organization, and are easily accessible through organization-wide information system.

Rationale:

Business plans / RPPs are primarily focused on meeting central agency reporting requirements

There is little interrelationship between sector business plans.

The priority ranking does not occur.

Resource allocation

Findings	Issues/Opportunities
A Planning and Resources Committee (PRC) has been established. Managers indicated that RC budgets are primarily based on previous year's level. All requests for incremental resources are supported by a business case, and the PRC provides a challenge function. Roll-overs are consolidated in the Secretary's Reserve Fund. Results of resource allocation meetings are available to all employees. Most managers do not have significant discretionary spending.	There is some blurring of responsibility between SFO and PRC. Rollovers should be returned to the budget of the manager who lapsed the funding as suggested in policy regarding carry forward of lapsed funds.

TOPIC: ***Resource allocation (TBS exceeds the requirements for a level 3 and is between 3 & 4)***

1	2	3	4	5
No systematic or formal approach to resource allocation. Resource levels are adjusted on an incremental basis from year to year. Financial information and analysis is not integrated into the evaluation of program options and priorities.	Resource levels are reviewed periodically through program and other funding base reviews. Resource levels are adjusted for new activities and priorities. Resource levels are managed independently by each organizational unit (e.g., Sector, Region).	Resource planning models are in place in each Sector/Branch to estimate resource requirements. Mechanisms are in place to facilitate re-allocations of resources across the organization based on priorities. A business case approach is used to allocating resources. SFO and staff provide both a challenge and advisory function to managers.	Mechanisms are in place at the organization level to help make choices between competing priorities. Managers at all levels are involved in resource allocation/ re-allocation decisions. Budget re-allocations decisions are fully transparent. The resource allocation culture supports openness and flexibility.	Resources are re-allocated between programs based on priorities that reflect results achieved and "value for money". All management levels are highly committed to, and participate actively in, the resource allocation process.

Rationale:

Mechanisms are in place at the organization level to help make choices between competing priorities.

Senior Management is involved in resource allocation/re-allocation decisions through the PRC.

Planning and Resources Committee decisions are published across the organization.

Budgeting and forecasting

Findings	Issues/Opportunities
Some managers indicate that the corporate financial forecasting system (SAP) is not user-friendly. Many managers have their own forecasting approach (e.g., Excel spreadsheet, "back-of-the-envelope" calculations). Managers generally perceive that budgeting is not a major issue because it is mostly salary. Budgets are prepared, and variance analysis is conducted on a regular basis. Financial management courses have helped staff in budgeting and forecasting.	Some managers perceive that transactional support from Corporate Services is not sufficient because of limited resources.

TOPIC: ***Budgeting and forecasting (TBS meets the requirements for level 2)***

1	2	3	4	5
Budgets are primarily concerned with allocating expenditure or cash targets. There is no clear process for either budgeting or forecasting. There is a lack of consultation and involvement of operational staff in budgeting and forecasting. No commentary on budget or forecasts prepared and assumptions not documented.	There is a clear formal process for budgeting. Budgets are driven by the Finance function based on a broad understanding of longer term plans. Operational staff provide base assumptions to Finance who have the responsibility for preparing the budget and forecasts. Operational staff are involved in preparing opening budgets. Reforecasts are only used to update projected financial results, are infrequently	Budgets are prepared by operational staff with advice and input from finance staff, and are clearly linked to strategic/ business plans. SFO and staff are proactive in developing the framework and ensuring it is easily understood by operating management. The budget clearly identifies objectives and assumptions. Budgets reflect strategic priorities and operating unit objectives. Elements are budgeted on basis of assumed	Budget is closely linked to costing approach, and links resources to activity and program/product costs. The processes for budgeting and forecasting are streamlined. Data is input directly into a financial planning mode (e.g., what-if analysis). Managers are held accountable for budget variances, and are rewarded/penalized accordingly. Business plan objectives and assumptions are periodically challenged, and	Budgeting approach is closely focused on outcomes and results. Budgets are closely linked with resource allocation priorities and performance results achieved.

	prepared and in little detail. Reasonableness of forecast is not reviewed for realism of assumptions. Actual results rarely correspond to forecasts. There is limited commentary prepared for the financial assumptions.	consumption and variances done accordingly. Forecasts are reviewed for realism of assumptions, and drive actions to improve results. Re-forecasts made quarterly but in little detail with little target reassignment. Managers conduct variance analysis and justify variances.	changes made to reflect changes in external environment.	

Rationale: Budgets are prepared, variance analysis is conducted, action is taken.

SFO and staff are proactive in developing the framework.

Budgets reflect strategic priorities.

Corporate performance information

Findings
Managers develop accountability accords which incorporate objectives and performance indicators. Development of performance indicators has been identified as a priority, however, it is still in its infancy. Performance indicators have been identified in the RPP, business plan and DPR.

TOPIC: ***Corporate performance information (TBS meets the requirements for a level 2)***

1	2	3	4	5
No corporate performance measures.	Each Sector measures performance at corporate level. Organization-wide priority areas to be measured have been identified.	High level strategic measures are in place, and are linked to strategic vision and priorities. Results to be measured under corporate measures have been identified, and are linked to measures throughout organization. Expected results and corresponding performance indicators have been communicated, understood and agreed upon. Measures cover both financial and non-financial, and provide historical and future oriented view in line with business cycles.	Performance results exist for the organization as a whole. Results are interpreted using a balanced scorecard philosophy. Results are monitored against targets and organization's strategic objectives. Information is valued by senior management and the Minister, and is often used for decision-making and external reporting. Corporate measures are refined on an ongoing basis.	Results of corporate measures are monitored over time. Strategic and business plans are modified accordingly. Results of corporate measures are used to make trade offs in organization-wide priorities. Information is readily accessible through executive information systems. Information needs and systems are periodically reassessed based on changing business needs and identified reporting gaps.

Rationale: Development of corporate performance measures is in its infancy.

The business plan, RPP and DPR have performance measures identified within.

Operating Information

Findings
Individual workplans have identified operational measures in varying degrees by sector. Level of monitoring is done on an ad hoc basis and varies by sector. Some managers do not believe that quantitative measures are applicable to their activities

TOPIC: ***Operating information (TBS meets the criteria for level 2)***

1	2	3	4	5
Information on operating measures is not collected or reported on a systematic basis.	Operating measures exist to varying degrees by organizational unit (e.g., sector). Results of operating measures are monitored on an ongoing basis	High level information is usually available for key operational indicators but with limited "drill-down" capability. Comprehensive operating measures are in place in all sectors. Information is monitored on an ongoing basis, and actions are initiated by program managers to improve results. Staff receive training in use of performance measurement systems	Information on operating results is easily accessible in organization-wide performance information systems. Service delivery teams use results information on an ongoing basis to initiate process improvements. Action plans are developed to address problem areas. Strong linkage between operating results and business plans. Information is an integral element of resource allocation decisions. Operating information is a corporate asset and is fully transparent across the organization.	Operating results are monitored over time. Different measures are in place for different client groups. Measures are added and deleted as priorities change. Measures are cascaded throughout the organization and are linked to strategic objectives and measures. The majority of staff can easily obtain the management information they require through online access to drill down facilities or simple user friendly report writers.

Rationale: Information on operating measures is not collected or reported on a systematic basis in all sectors.

Client satisfaction measurement and monitoring systems

Findings
TB Ministers were surveyed as to the level of satisfaction for services received by TBS. TB ministers also provide regular feedback through informal mechanisms. Some ad hoc mechanisms (e.g., surveys, focus group) have been used to obtain departmental feedback. There is no formal, regular client-feedback system, however, on-going dialogue with departments provides regular feedback. There is no centrally coordinated approach to obtaining client feedback and follow-up.

TOPIC: ***Client satisfaction measuring and monitoring (TBS meets the criteria for level 2)***

1	2	3	4	5
Client satisfaction information is collected on an informal and ad hoc basis.	Approaches to collecting client satisfaction vary across organization, and tend to vary from year to year depending on management priorities. Limited monitoring and analysis of results.	Formal systems exist across organization to survey clients on level of satisfaction. Results are tracked over time, and are considered in strategic and business planning. Limited analysis of results on an organization-wide basis. Complaint information is consolidated and reported, and a complaint resolution process exists.	Client satisfaction information is collected through a wide range of techniques. Information is collected on a consistent basis across program areas. Results are consolidated on an organization-wide basis, and overall trends analyzed. Results are a key element of strategic and business planning, and are used to assess service standards and service improvements.	Client satisfaction measures are published externally, and are well known to clients. Client satisfaction is a key driver of strategic and business planning, and is considered in performance evaluation and incentives. Techniques used to collect client satisfaction information are constantly being improved.

Rationale:

No centralized, formal system exists across the organization, but there are a variety of informal mechanisms in place to assess client satisfaction.

Approaches to collecting client satisfaction information vary across the organization, and tend to vary from year to year.

Results are not tracked over time.

Evaluative information

Findings
Evaluations have been conducted in a number of areas (e.g., Youth Internship Program, internal ERI/EDI, Infrastructure Works Program). Managers indicated that evaluative information is only required and used in specific areas (TB driven policies). Most managers indicated that this was not applicable in their activities.

TOPIC: ***Evaluation information (TBS meets the criteria for level 2)***

1	2	3	4	5
No formal approach to program evaluation. Evaluations are carried out on an ad hoc basis. Information on program outcomes is limited. Methodologies for collecting the information need to be put in place.	Evaluation frameworks are in place for some program areas. Evaluations are carried out as issues arise. Information on some program outcomes is available and not available in other program areas.	Evaluation frameworks, and data gathering procedures, are in place for all major program areas. Program delivery outcomes are clearly defined. Performance measures are in place to measure these outcomes, and performance information is collected to measure these outcomes. Evaluative information is included in external reporting documents.	Methodologies for measuring outcomes are periodically re-assessed. Evaluation results are commonly used by managers for decision-making and input into strategic and business plans. Evaluation is seen as an integral part of program/regional management. Evaluation prioritization is closely linked to business planning and organization-wide risk assessment.	The organization is seen as a leader in measuring program outcomes. Methodologies are "state of the art". Linkages between program outcomes and resource allocation are considered in strategic and business planning. Evaluation results play a major role in redirecting focus of program design, and in determining the type of information required by the organization to measure its success.

Rationale:

- Evaluation frameworks are in place for some program areas, where relevant.
- Some performance measures in place to measure outcomes.

Service standards

Findings
Most managers indicated that formal service standards are not in place for all business lines. There are some branches/sectors where service standards are in place (e.g., turnaround time for decision letters in Government Operations, CSB transaction time targets), but they are not monitored on an ongoing basis.

TOPIC: ***Service standards (TBS meets the criteria for level 2)***

1	2	3	4	5
No formal service standards exist. Quality of service is monitored on an informal basis.	Service level arrangements and standards exist on an inconsistent basis across the organization. Systems to collect and maintain service level information are still under development. Clients have been involved to varying degrees in development of standards.	Formal service level arrangements and standards have been established for each business line, and results are tracked and analyzed over time. Clients participate in the development of the standards. Results are used to identify service improvements.	Service standards are periodically reviewed with clients/stakeholders and improved to reflect changing priorities. Service standards are assessed based on cost of service delivery. Service standards reflect different priorities of client groups. Results are a continuing source of pressure for new service and quality improvement initiatives.	Service standards of the organization are published externally, and are well known to clients. Achievement of service standards is a key consideration of management in strategic and business planning.

Rationale:

Service level arrangements and standards exist on an inconsistent basis across the organization.

Service standards that are in place are not tracked and monitored over time.

Financial information

Findings
A central corporate financial information system (SAP) is in place. There are mixed views on the timeliness, completeness, usefulness of corporate financial information. Many managers maintain their own records for tracking.

TOPIC: ***Financial information (TBS exceeds the requirements for a level 2 and is between 2 & 3)***

1	2	3	4	5
Voluminous hard copy reporting dictated by financial reporting timetable with monthly/quarterly/ annual reporting taking up to six weeks. Commentary on results prepared solely by Finance. There are persistent problems with data accuracy. Standard reporting from financial accounting system but its inadequacies lead other managers to produce their own records and reports which are not checked for consistency with other sources of information.	Mostly hard copy reporting to financial timetables with some on-line access to supporting data. Reporting based on information from various sources but coordination is haphazard and data integrity not assured. Detail to support high level information is not readily accessible and is often not available at all. Commentary on results prepared by Finance with limited input from operational staff. Financial reporting cycles are not always in sync with operating information reporting cycles.	Appropriate reporting frequency. Monthly information available within one to five days. All reports and data available in appropriate media. Data availability and accuracy are seldom an issue. Financial information is available from a single source, but requires manual intervention for interfacing with other operating information.	Fully integrated on line, real time systems with flexible reporting. Extensive integration of financial information with operating information (e.g., outputs, cycle time, workload) to meet business requirements. Financial information is considered to be a corporate asset, and is fully transparent across the organization. Finance work closely with operational managers to understand results and jointly prepare commentary.	Information is integrated from various sources (e.g., data warehouse) with data integrity assured and with senior management clearly responsible for integrity of output. Reporting systems are linked to allow drill-down to appropriate level of detail.

Rationale:

Financial information is available from a single source, but is not integrated with other operational information.

Reporting from the corporate financial system is not flexible.

There are concerns about the accuracy and timeliness of information from the corporate system

Cost management information

Findings
Activity-based costing is not used within the department.
Most managers do not see a requirement for detailed cost information in their day-to-day activities.
Cost information is available at the business line level.
Special projects have more detailed cost information.
A new tracking system for projects/initiatives is being developed and piloted in one sector.

TOPIC: ***Cost management information (TBS meets the requirements for level 2)***

1	2	3	4	5
Cost information is maintained based on traditional object-based ledger (e.g., salaries, travel, O&M, etc.) for each organizational unit.	Cost information is available at the activity level across the organization. Activity costs are rolled up to provide costs at the program level. Systems are in place to maintain this activity cost information. Additional analysis is done to obtain useful cost information for decision-making.	Costing systems are in place that trace costs from resources (salaries, O&M) to activities, and then from activities to specific products, services or programs. Employees update time spent on activities on a periodic basis. Product and service cost information is used for planning purposes.	Costing systems are supported by data warehouses that consolidate cost information from many sources. Employees update time spent through an automated interface. Cost information is readily accessible through server. Costing information is used to guide management decisions. Costing systems and budgeting approach are closely linked.	Activity, and product and service, cost information is an integral part of management decision-making. Cost information is readily accessible to all managers in a format that can be customized for process improvement, outsourcing decisions, cost recovery, business planning and performance measurement.

Rationale:

Cost information is available at the business line level across the organization.

Product and service cost information is not available or tracked.

The Financial Management System maintains business line cost information

Risk management framework

Findings
A formal risk management framework is not in place for the overall organization. In particular practice areas, however, there are clear risk management guidelines (e.g., procurement, IT). Risk management is done based on corporate memory and experience. There is no common understanding of risk management. External risk management training is available if required, but there is no corporate training in risk management. There is no evidence of an internal function/individual responsible for risk management within TBS.

Issues/Opportunities
Accountability for a departmental risk management framework has not been defined. Opportunity to use risk management framework being developed within government. Link to strategic planning.

TOPIC: ***Risk management framework (TBS meets the requirements for level 2)***

1	2	3	4	5
No risk management measures are in place. Concept of risk management is not well understood.	Risk management policies and guidelines are in place for specific operational areas. No policy or guidelines exist at the department-wide level. Organization-wide issues are dealt with on a "one-off" basis as they arise.	Organization-wide risk management framework and policy are in place. Major risks are identified and plans developed to contain risks. Senior managers are familiar with risk management concepts and techniques. Risk assessment is done extensively at operational level and in the planning and carrying out of audits and reviews. Contingency/ reserve funds are in place to deal	Major risks are highlighted in strategic and business plans. Systems are in place to monitor risks, and to determine acceptable risk levels. Mechanisms are in place for forecasting and managing contingency funds. All levels of the organization participate in implementing controls and risk assessment. Managers are trained in risk assessment techniques and	Organization-wide risks are monitored on an on-going basis, and action plans are in place to better manage risks. Risk management is highly integrated into program/ regional management and planning. Significant risks and their implications are communicated to clients and stakeholders on an on-going basis. Effectiveness of controls are evaluated

		with unforeseen events.	tools.	periodically.

Rationale:

No organization-wide risk management policies and guidelines are in place.

There is not a common understanding amongst senior managers of risk management concepts and techniques.

Authority levels

Findings
A delegation document and authority structure is in place.
Authorities are clear and understood by most managers.
Most managers believe authority levels are appropriate.
Full delegations are made where authority is delegated.
Authorities have been reviewed and changed as required.

TOPIC: ***Authority levels (TBS meets the requirements for level 4)***

1	2	3	4	5
No authority structure in place.	Authority structure exists but is seen primarily as a control instrument. Authorities are applied inconsistently across the organization. Authorities are not seen as a strategic tool.	Comprehensive authority structure exists for most functions of the organization, and is updated periodically. Authorities are clear and understood by all staff. Authorities are commensurate with responsibilities.	Strong fit exists between the authority structure and the corporate values and culture of the organization. Authorities support responsive service delivery to clients, and are adjusted periodically on a pro-active basis by management.	Authority structure is closely related to risk management policy and approach of the organization. Authorities are used as a strategic enabler in the management of the organization.

Rationale: Authority structure is in place, and is viewed to be appropriate by most managers.

Authorities are understood by managers.

Business process improvement

Findings
Internal processes are reviewed on an ad hoc basis. Post mortems, lessons learned are conducted, for example, the process to produce main and supplementary estimates are being reviewed to make it more efficient, etc. Processes are well understood across the organization, and orientation sessions covering tools and processes are given for new managers and staff. Key business services are documented (e.g, submissions process, expenditure management, budgeting).

TOPIC: ***Business process improvement (TBS meets the requirements for level 4)***

1	2	3	4	5
Major differences exist in the way services are delivered among regions/programs . Processes are not well defined. There are no systems or processes which support the analysis and assessment of service delivery options.	Processes are defined to varying degrees depending on service area. Process improvement projects are initiated on an ad hoc basis. No or limited work done regarding "most efficient organization". Little change in processes in last three years.	Main service delivery processes are well documented and understood across the organization within each service area. Some best practice assessment has been carried out and processes updated. Major process improvements and/or most-efficient organization analyses are underway to improve program delivery. Key processes are monitored to ensure consistency in program delivery.	There are systems and processes to identify and assess service delivery options. Processes are improved on an ongoing basis. A variety of analytical techniques are used to support process improvement including best practice reviews and benchmarking. Processes are assessed on a cross functional or cross organizational basis, with client/stakeholder involvement. Parts of the organization are ISO 9000	All services of the department are recognized across government for innovation and success in their service delivery processes. The organization is commonly benchmarked against, and is often called upon to provide advice and participate in interdepartmental fora to explain its business processes. Major parts of the organization are ISO 9000 accredited.

			accredited.	

Rationale:

There is ongoing business process improvement.

Processes are monitored - e.g., post mortem.

Processes are not assessed on a cross-functional or cross-sectoral basis

Tools & techniques

Findings
Analytical tools and techniques are used extensively in functional policy areas, e.g., collective bargaining model, historical data series of recurring issues (year end spending, contracting out), Real Property management database, government's expenditure management system. Many managers indicated that they do not have a need for analytical tools and techniques in their day-to-day operations, however, they do have the tools and techniques they need to do their jobs (e.g., desktop tools such as e-mail, excel). Most managers perceive that such tools and techniques are up-to-date, and available if needed. Examples of other tools and techniques that are being used include: MS project, SEI risk management, SAP for budgeting, Excel and quantitative model building for planning and simulation of policy options.

TOPIC: ***Modern management practices tools & techniques (TBS meets the criteria for level 4)***

1	2	3	4	5
Limited tools and techniques available at a corporate level to assist managers in conducting business case analysis. Managers tend to use own individual approach.	Techniques such as life cycle costing, cost benefit analysis and benchmarking are primarily financially focused. Departmental capacity in analytical techniques has been updated within comptroller's organization.	Managers have access to various analytical models and techniques, and support decision making tools, that integrate financial and non-financial information. Managers at all levels are exposed to tools and techniques. Tools are used in close partnership with functional specialists.	Well developed and wide range of decision support tools and models. Analysis is done using integrated information database. There are well developed decision support tools and techniques fully understood and used by all staff. Tools are an integral part of decision-making by managers.	On-line access to management information through sophisticated decision support tools and models. Tools and models are assessed on a periodic basis and updated based on most recent trends and technology.

Rationale:

Managers have access to the tools and techniques required.

There are well developed decision support tools used and understood by all staff where needed.

Tools such as MS Project integrate financial and non-financial information.

Transaction tracking systems

Findings
While there are formal corporate HR and Finance tracking systems in place, many managers keep their own records. There are concerns about the completeness, timeliness, and accuracy of information received from financial and HR systems. A corporate-wide Correspondence Tracking System and Submission Control System are also in place. Some areas have their own tracking systems such as Government Operations Sector Transaction and Activity Reporting System (TARS). External and central agency requirements are consistently met.

TOPIC: ***Transaction tracking systems (TBS exceeds the requirements for level 2 and is between 3 & 4)***

1	2	3	4	5
Systems used for tracking financial transactions and/or operating results either non-existent or unreliable. Managers maintain their own set of records. There is no coordinated approach to data management. Systems rely extensively on manual data input.	Formal systems in place to track the financial and/or operating transactions. Managers maintain separate records for management purposes in addition to formal systems. Systems links and data flows for systems are not well understood. Responsibility for meeting overall organization financial information requirements is considered to be that of Finance.	Formal systems in place to track financial transactions and operating results are considered timely, accurate and reliable. Systems are "stove piped" (i.e. multiple expenditure or revenue systems, operating systems, finance, human resources, payroll, fixed assets etc.) resulting in multiple databases, and data entry. Systems links and data flows are well understood.	All transactions in financial, materiel, human resource and other operating systems are linked and interfaced/integrated. Rekeying and other manual intervention is rarely needed for data gathering. Management works closely together to coordinate approach to data management. Implementing electronic commerce technology.	Procedures are in place to assess automation options when new data gathering needs are identified. Low cost transaction processing providing accurate and timely information. Maximum use of electronic commerce (e.g., EDI, EAA).

		Managers have strong sense of ownership of financial and operating information. External information and reporting requirements (e.g., Parliament, central agencies) are consistently met.		

Rationale:

Formal administrative systems are in place to track the financial and/or operating transactions, however, there are concerns about the completeness, timeliness and accuracy and many managers keep their own records.

External information and reporting requirements are consistently met.

Knowledge enabling technology

Findings	Issues/Opportunities
Knowledge-enabling technologies are used extensively: Inter- and Intranet, and e-mail is used to share information. Performance information from the RPP, and DPR is available on the Internet. Policies, guidelines, processes are also available on the Internet, and being updated. Shared drives are used to share documents at the Branch level only. Records Documents and Information Management System (RDIMS) is being piloted, and will increase information management capability (greater integration of data). HR and financial information is consolidated corporate-wide through SAP and PeopleSoft.	Information is not always up-to-date

TOPIC: ***Knowledge enabling technology (TBS meets the criteria for level 3)***

1	2	3	4	5
Performance information is stored with little structure or rigor; transmitted between programs for basic operational systems only. Redundant data is held in both PCs and Mainframes. Most systems are paper based. Technology is controlled by the IT department. Limited use of LANs and e-mail.	Program performance information systems exist in each Sector; no enterprise view of systems and data. Interfaces between program performance information systems are minimal or non existent.	Key applications migrated to client server environment. Limited interface between Sector performance information systems. Main sectors have installed sector wide solutions and are discussing or planning integration of systems. Performance data and process models exist for sectors and possibly for the organization.	A data warehouse supports all departments analytical performance information needs, and interfaces with organization's transaction systems (HR, finance). High connectivity between sector systems. Paper is still used extensively though performance information in text-based material is	Active well planned technological experimentation (data mining, expert systems, content creation/push tools). Data warehouse evolving into a knowledge repository with document management/ search retrieval technology implemented. Strategic approach is taken to IT investment, and performance of technology is

		Back-up and disaster recovery plans exist.	digitized. Executive information systems capture summary corporate information.	monitored closely.

Rationale:

Main sectors have installed sector-wide solutions and are discussing or planning integration of systems.

A data warehouse does not yet exist.

Connectivity between branches is achieved through Intranet.

Sector and project performance information is available on the Intranet.

A client-server environment is in place.

Consistency of information

Findings
TBS uses one official financial system and one human resource system corporately. HR and financial information is not integrated for Secretariat management purposes. The perception is that corporate systems are not always timely and/or up-to-date. SAP and PeopleSoft have report writing capabilities, but they are not always easy to use. Managers indicated that although there are reconciliation processes in place there are problems in reconciling.

TOPIC: ***Consistency of information (TBS exceeds the requirements for a level 2 and is between 2 & 3)***

1	2	3	4	5
Budgeting and forecasting, accounting, and operating information systems are not compatible. Systems run independently at different sites with no controlled linkage.	Information originating at various sites is not automatically linked. There is data transmission through physical process only. Reconciliations are done with considerable manual intervention.	Budgeting and forecasting, accounting, and operating information systems are compatible. All sites are linked electronically. Reconciliations are automated and generally problem free. Report writing facilities are available but not always easy to use.	Systems for accounting, budgeting, operational performance, and the information from these systems, are integrated. User friendly report writer facilities are available.	Executive information system is in place. Easy access to all information through desktop PC. Drill down and trend analysis is available.

Rationale:

Financial and HR systems are in place, however, information from these systems are not integrated.

Report writing facilities are available, but not always easy to use.

The perception is that corporate systems are not always timely and/or up-to-date.

Reconciliation require significant manual intervention.

Internal controls

Findings
A number of managers have indicated that they are not directly involved with many internal controls (e.g., assets, revenues, liabilities).
Operating guidelines and policies are posted on the Intranet.
Controls are centralized.
Managers are generally satisfied with the system of checks and balances in the Secretariat.
Delegation of authorities was generally considered to be appropriate (where given).

TOPIC: ***Internal controls (TBS meets the criteria for level 3)***

1	2	3	4	5
Transaction controls are largely paper based. Centralized transaction approvals. Multiple approval levels in place that may or may not add value. Account verification is done on a 100% basis without regard to materiality or risk. Revenue controls are weak. Fixed asset records are incomplete and verification not done regularly. Delegation records not regularly maintained. Controls are	Systems in place to control overspending, manage accounts receivable and assets. Limited systems integration, and controls redundancies exist in operating systems. Limited use of statistical sampling based on risk. Approval levels documented and reviewed periodically.	Effective systems in place and integrated or interfaced where necessary. Taking materiality, sensitivity and risk into account, there is an adequate system of internal control over assets, liabilities, revenues and expenditures. All legislation, regulations and executive orders applicable to financial management are complied with, and spending limits are observed. Delegation of authorities are	Control systems are in place and fully integrated. Controls are built into, not on to processes. Controls are working as intended, and are integrated functionally to avoid unnecessary duplication. Controls are regularly reviewed as to risk (potential benefit or amount of exposure to loss). Processes are in place to ensure that corrective action is taken. Alternative controls are developed, where	Managers conduct self-assessments of controls required. Managers made aware of potential control weaknesses. Controls are used strategically to support strong ethics and values in the organization.

restrictive and are perceived to be impeding decision making and operations. Policies and procedures are not up-to-date.		consistent with operating responsibilities. Clearly documented procedures are available, and understood and followed by all staff.	appropriate, that maintain an acceptable level of productivity and give a reasonable assurance against loss. Use of shared service centers to consolidate similar control process activities (e.g., accounts receivables) for potential economies of scale.	

Rationale:

Managers are generally comfortable with the level of checks and balances within the Department.

There is no evidence of major problems with internal controls.

Clearly documented procedures are available (e.g., travel, training, contracting).

Accounting practices

Findings	Issues/Opportunities
There is varied knowledge of accounting by managers across the Department. However, some managers have indicated that their Administrative Support does the accounting. Basic financial management training is available to managers and staff (FM1 and FM2). Most of managers' needs are met. FIS implementation is currently being undertaken. TBS is fully compliant with existing government accounting policies and guidelines. TBS is scheduled to be FIS systems compliant by April 2000 and April 2001 for the balance.	Some managers indicated that there have been no FIS awareness sessions to date.

TOPIC: ***Accounting practices (TBS meets the criteria for level 3)***

1	2	3	4	5
Basic financial records are maintained. The program structure does not reflect the organization and responsibility of the organization. Significant effort is required each year to produce basic government reporting requirements including the public accounts. Cost information, when used, is expenditure based. Records are maintained primarily to meet the needs of the finance organization.	Legislative procedural and control requirements are met and transactions are accounted for as required. The program structure reflects the organization and responsibilities for program delivery. Costing information is primarily expenditure and/or FTE based. Coding structures are basic and do not meet the needs of managers for financial information. No consideration has	The cost assignment framework is largely aligned to the activities of the organization. Acceptable level of accuracy in costing records maintained. Most of manager's needs are met. Records are maintained on a consistent and useful basis for purposes of audit and reporting. Chart of accounts reflects the organizational structure, and is regularly reviewed. The department has taken initial steps	Low cost transaction processing providing accurate and timely payments fully integrated with purchasing. High level of accuracy in costing records. All government accounting and reporting policies, directives and procedures are complied with. Accounting is done in accordance with GAAP. Finance specialists and line managers are fully aware of GAAP requirements and	Auditable financial statements are prepared in accordance with GAAP. Maximum use of electronic commerce (e.g., EDI, EAA, purchasing cards).

Little or no use of technology enablers (I.e., credit cards) for process consolidation.	been given to implementing GAAP.	to implement GAAP. Line managers are familiar with fundamental accounting practices.	implications.	

Rationale:

The department has taken initial steps to implement FIS (GAAP), however, specialists and line managers are not yet fully aware of FIS requirements and implications.

Acceptable levels of accuracy in accounting records are maintained.

Most of managers' needs are being met.

There are no major problems with meeting the requirements of public accounts.

Internal audit and review

Findings
In the past, internal audits have been conducted by Consulting and Audit Canada. The last internal audit plan was dated Feb. 4, 1997. An Internal Audit Committee has recently been put in place (Spring 1999), with representation from Branch heads. An RFP will be issued to carry out the responsibilities of audit and review. Recent reviews and audits have been carried out for a number of areas (e.g., Y2K Audit, Financial Audit of the Youth Internship Program, Official Languages).

TOPIC: ***Internal audit and review (TBS meets the criteria for level 2)***

1	2	3	4	5
No formal approach to internal audit. Audits and reviews are carried out on an ad hoc basis. There is limited understanding of and use of, modern review techniques and tools. No departmental audit committee exists to discuss findings and ensure follow-up where required	A yearly audit plan is developed with input from branch managers. Main focus of audits is on compliance.	Audit and review plans are closely linked to strategic and business plans. Audit plan addresses department-wide issues and risks as well as specific branch issues. Audits are comprehensive, and focus on all aspects of service delivery. Audit methodologies are in place and understood by managers. Reports are reviewed by audit/review committee, and a formal process exists for follow up action. A mutual respect exists between management and the internal	Audit provides assurance of financial and non-financial performance information used by management, and effectiveness of control mechanisms. Audit and review results are commonly used by managers as an integral part of program management for decision-making and input into strategic and business plans. High level of audit standards are maintained. Audit methodologies are constantly being refined and updated.	Audits and reviews have a results-based focus. Audit and review results play a major role in identifying improvements to program delivery, and in determining the type of performance reporting that should be used by the organization. Audit is seen as an attractive waypoint for top operational managers in their career progression. Innovation is pursued in audit approaches and methodologies (e.g., self-assessment teams). Organization is

		auditor.		seen as a leader in internal audit among its peers.

Rationale:

An Internal Audit Committee is in place, and plans are being developed for an enhanced Internal Audit program.

When current initiatives reach fruition, TBS will reach a level 3.

External audit and review

Findings	Issues/Opportunities
Most managers indicated that they have only been involved in a limited number of OAG audits. Audit action plans are developed and followed up. There are two levels of coordination for responses to OAG audits: 1) government-wide; 2) within TBS. The CIO office has been pro-active in working with the OAG in identifying priority areas within the branch for the OAG to address. The department is proactive in dealing with the OAG on government-wide issues.	Because of its role as a central agency responsible for policy across government, TBS is often impacted by OAG audits of other departments.

TOPIC: ***External Audit and review (TBS meets the criteria for level 3)***

1	2	3	4	5
Results of external audits and reviews are responded to in a "one-off" basis.	Coordination is carried out to ensure results of external audits/reviews are disseminated to managers, and follow-up is done.	Results of external audits/reviews are used as input into strategic and business plans. Action plans are developed to address findings of these, and project implementation teams are created where appropriate. Good linkages exist between internal audit and external audit and review. A good working relationship exists between the external and internal auditor.	Detailed follow-up is made to ensure decisions and plans resulting from audits/reviews are implemented in the long term, and results are reported back to external auditors. The department is pro-active in identifying priority areas to be addressed by external auditors/evaluators.	External audits/reviews are seen as a critical source of information for management, and are used to initiate changes to program delivery processes and performance measurement systems. A mutual respect exists between management and the external auditor.

Rationale:

OAG audits have been conducted within TBS.

Coordination is carried out to ensure results are disseminated to managers and follow-up is done.

Action plans are developed to addressed findings.

Clarity of senior management responsibilities and organization

Findings	Issues/Opportunities
Most senior managers are aware of their management responsibilities. Accountability accords clearly outline the roles and responsibilities of managers. In the case of resource allocation disagreements, the Planning and Resources Committee makes recommendations to the Secretary. High level authorities, responsibilities and accountabilities are clearly defined in the PRAS.	There is an opportunity to clarify the roles of the senior management committees (Ops, SMC, HRC, PRC) and to further define their mandate.

TOPIC: ***Clarity of senior management responsibilities and organization (TBS meets the criteria for level 3)***

1	2	3	4	5
Senior management roles and responsibilities as they pertain to comptrollership are generally not well understood in the organization. Confusion exists in accountabilities for reporting results.	Some confusion exists as to comptrollership responsibilities of senior management. Some overlap in roles and responsibilities among senior managers. Not clear as to who has final authority for resource allocation in case of disagreement.	Authority, responsibility, and accountability are clearly defined and aligned with organizational objectives. Comptrollership role is clearly defined at each management level and well understood throughout the organization. Little or no overlap in responsibilities. Accountability issues are resolved quickly. Accountabilities for controlling resources, and reporting and achieving results are clearly delineated.	Responsibility within the department for dealing with new and emerging financial and non-financial issues is clear. There is a clear framework of responsibilities that provides the framework for modern comptrollership.	Senior management responsibilities are constantly reviewed in light of external client/stakeholder and central agency requirements. Changes to structure and responsibilities are made on a pro-active basis.

Rationale:

Authority, responsibility and accountability are clearly defined and aligned with organizational objectives.

Accountabilities for controlling resources are clearly delineated.

Performance agreement and evaluation

Findings
For the first year, accountability accords are in place for all senior managers (down to Director level). Accountability accords are used to evaluate the performance of senior managers, and linked to their performance pay. The accountability accords have not yet gone through a full cycle. The full impact of these accords is not known. There are not yet formal systems in place to consolidate the performance information against financial and operating goals. Positive feedback from interviewees on the introduction of the performance accords. Performance indicators are still in the process of being developed

TOPIC: ***Performance agreements and evaluation (TBS meets the criteria for level 3)***

1	2	3	4	5
No performance agreements are in place.	Performance agreements are in place that define accountabilities, and establish priorities and measures of performance vis-à-vis accountabilities. Systems to consolidate and report performance information against financial and operating goals are not yet in place.	Performance agreements reflect managers' business plans, work plans and budgets. Performance information is collected to measure achievement of financial and operating results as per priorities established in accountability agreements. Achievement versus accountability agreements is considered in evaluation of the performance of	Performance information is available on a trend basis to measure achievement of financial and operating results specified in performance agreements. Performance agreements form the principal basis for the evaluation of performance of senior executives. Comptrollership goals are identified in accountability agreements.	Priorities and performance targets in accountability agreements are cascaded to the individual objectives and goals of staff in the organizations. Performance agreements are revised periodically to reflect new organizational priorities and changes in strategic and business plans. Achievement of comptrollership responsibilities is assessed and deviations

		senior managers.		explained.

Rationale: Performance agreements are in place which define accountabilities.

Performance indicators are still under development.

Incentives

Findings
Compensation incentives are captured in the performance agreements for senior managers, which address aspects of comptrollership. Rewards and incentives are available and can be used at the discretion of managers. Work is underway to update the incentives and awards program.

TOPIC: ***Incentives (TBS exceeds the requirements for a level 3 and is between 3 & 4)***

1	2	3	4	5
Compensation, and rewards and recognition, are not perceived to be linked to performance. Comptrollership is not considered in assessing and rewarding performance.	Superior performance is one of a number of factors considered in the determination of compensation. Rewards and recognition programs are in place. Performance in comptrollership is one of a number of factors considered.	A strong link exists between performance achieved and compensation and incentives. Comptrollership is a factor considered in assessing performance. Bonuses and other incentives in place for senior executives are related to performance achieved.	Remuneration of senior executives is related to performance achieved including excellence in comptrollership responsibilities. Incentives are place to reward consistently high performance levels in relation to objectives and priorities established in performance agreements.	Remuneration of senior executives reflects performance achieved as targeted in accountability agreements. High performance is recognized and rewarded. Incentive systems are constantly being improved, and customized to the needs of the organization. Sanctions exist for non-achievement.

Rationale:

Performance achievement is linked to compensation through the performance agreements, however the system is not yet fully implemented.

Remuneration will be related to performance achieved in areas including comptrollership.

External reporting

Findings	Issues/Opportunities
External reporting is consistent with government requirements. In the last two rounds of reporting, external reporting processes have improved significantly from previously low levels with respect to the involvement of senior managers. There is a view that linkage to strategic and business planning, and usefulness to users could be improved.	It is not clear if the recent improvements will be a consistent trend, or just a glitch from the usual-- efforts should be made to ensure that the current process is continued and improved where possible.

TOPIC: ***External reporting (TBS meets the criteria for level 2)***

1	2	3	4	5
Information reported satisfies minimum external reporting requirements.	Process in place for consolidating financial and non-financial information required for external reporting is reviewed on a regular basis. Close contacts are maintained with central agencies and Parliamentarians to ensure information meets their requirements. External reports are aligned with planning and accountability structures within the organization.	Organization is recognized by external agencies (e.g., TBS) and parliamentarians (e.g., Public Accounts Committee) for producing useful, consistent, and credible financial and non-financial information in a user-friendly format. External reports are easily understood and are meaningful to users. Information in external reports is reported on a trend basis so that changes can be monitored over time.	Strong linkages exist between information reported externally and strategic and business plans. Integrated information input by functional specialists and managers in strategic and business plans is used to prepare external reports. Senior management plays an active role in preparing and communicating external reports.	Organization is seen as a leader in the quality of its external reporting documents. External reports demonstrate innovation. The organization is often used as a pilot site for government-wide changes to external reporting processes.

Rationale:

Process is in place for consolidating information required for external reporting, and reviewed.

Close contacts are maintained with central agencies and Parliamentarians.

There has been a significant improvement in the external reporting process in the last two rounds.

External reports could be more meaningful to users.

Participants

Interviewees

COMPTROLLERSHIP CAPACITY CHECK INTERVIEWS

	Name	Position
1.	Larry Paquette	Director of Financial Services, Corporate Services Branch (CSB)
2.	Colin Potts	Former Deputy Comptroller General
3.	John Ossowski	Principal Analyst, Government Operations Sector (GOS)
4.	Jane Cochrane	Director Risk, Procurement and Asset Management Policy Sector, Comptrollership Branch (CB)
5.	Michael Calcott	Executive Director Communications and Executive Services
6.	Stepehen Baker	Director - Program and Divisional Management UCS Division. Human Resources Branch (HRB)
7.	Sharon Hamilton	Assistant Secretary Pensions, Human Resources Branch
8.	Mike Joyce	Assistant Secretary Expenditure & Management Strategies Sector (E&MS)
10.	Carmen Jolicoeur	Director, Human Resources Division, CSB
11.	Ross Hornby	Legal Counsel
12.	Hani Mokhtar	Senior Advisor Labour Relations, HRB
13.	Lise Lamadelaine	Director Portfolio Management Division, Chief Information Officer Branch (CIOB)
14.	Jill Larose	Director, Strategic Planning and Analysis, HRB
15.	Guy Bujold	ADM Corporate Services
16.	Cheryl Fraser	Assistant Secretary Human Resources Management Division, HRB
17.	Marcia Clement	Executive Director, Executive and Excluded Groups, Human Resources Management Division (HRB)
18.	Fern Lamarche	Human Resources Executive (HRB)
19.	Jim Libbey	Director, Financial Information Strategy Project Officer, Comptrollership Branch
20.	Richard Neville	Deputy Comptroller General
21.	Renée St. Jacques	Senior Director, Environment and Transportation, Economic Sector (ES)
22.	Andy Lieff	Director, Expenditure Operations and Estimates Division, CB
23.	Jean-Claude Dumesnil	Director, Planning and Integration Group, Service and Innovation Sector

	Name	Position
24.	Suzanne Ouimet	Executive Director Human Resources Development and Renewal, HRB
25.	Gaston Guénette	Assistant Secretary Official Languages, HRB
26.	Carole Swan	Associate Secretary
27.	Lynn MacFarlane	Senior Director, Government Ops and Immigration, GOS
28.	Colleen Post	Director Management Strategies, E&MS
29.	John Johnstone	Director, Planning and Control Y2K Project Office, CIOB
30.	Martin Ulrich	Director, Results Measurement & Accountability, Planning Performance & Reporting Sector, CB
31.	Dick Fadden	Assistant Secretary, GOS
32.	Blair James	Program Director, Heritage, Cultural Affairs and Housing, Social and Cultural Sector (S&CS)
33.	Don Chilibeck	Manager, Materiel & Project Management, Risk, Procurement & Asset Management Policy Sector, CB
34.	Peter Harder	Secretary of the Treasury Board of Canada/Comptroller General of Canada (at time of interviews)
35.	Claudette Barré	Director, Positive Measure Program, Employment Equity, Human Resources Branch
36.	Linda Lizotte-MacPherson	Chief Information Officer
37.	Bill Cleevely	Program Director, Industry Science and Regional Development, ES
38.	Sue MacGown	Director, Business and Technology Integration Division, CSB
39.	Ralph Henitzman	Assistant Secretary S&I
40.	Kathy O'Hara	Assistant Secretary, (S&CS)

TBS Working Group

TBS Modern Comptrollership Pilot
Working group members

	Name	Position
1.	John Klimczak	Project Office
2.	Eric Miller	Project Office
3.	John Hilton	HRB
4.	Peter Green / Coleen Post	Comptrollership
5.	Francine Ladouceur	CIO
6.	Gérald Cossette	GOS
7.	Christianne Talbot-Horne	Social & Cultural
8.	Brigita Gravitis-Beck	Economic
9.	Jean-Claude Dumesnil	S&I
10	John Keay	Expenditure & Mgmt Strategies

	Name	Position
11.	Cathy Blanchard	Corporate Services
12.	Rob Chambers	TBS Analyst (GOS)
13.	Stephen Lane	Comptrollership Branch
14.	Diletta Toneatti	Executive Services and Communications

Validation Participants

People Attending validation session 1, March 15, 2000

	Name	Position
1.	John Hilton	Human Resources Branch
2.	Peter Green	Comptrollership Branch
3.	Francine Ladouceur	Chief Information Officer Branch
4.	Gérald Cossette	Government Operations Sector
5.	Christianne Talbot-Horne	Social and Cultural Sector
6.	Brigita Gravitis-Beck	Economic Sector
7.	Jean-Claude Dumesnil	Service and Innovation Sector
8.	Cathy Blanchard	Corporate Services Branch
9.	Rob Chambers	TBS Analyst
10.	Diletta Toneatti	Executive Services and Communications
11.	Stephen Lane	Comptrollership Branch
12.	John Klimczak	Modern Comptrollership Project Office
13.	Eric Miller	Modern Comptrollership Project Office
14.	Harry Crowe	KPMG

People Attending validation session 2, March 17, 2000

	Name	Position
1.	Larry Paquette	Corporate Services Branch
2.	Jim Libbey	Comptrollership Branch
3.	Jill Larose	Human Resources Branch
4.	Anita Rush	Social and Cultural Sector
5.	Anne Lipman	Government Operations Sector
6.	Colleen Post	Expenditure and Management Strategies Sector
7.	John Klimczak	Modern Comptrollership Project Office
8.	Eric Miller	Modern Comptrollership Project Office
9.	Harry Crowe	KPMG

People Attending validation session 3, March 20, 2000

	Name	Position
1.	Sandra Wing	Economic Sector
2.	Ngan Ling Tam	Chief Information Officer Branch
3.	Don Dickson	Comptrollership Branch
4.	Jo-Ann Schwartz	Executive Services and Communications
5.	Rob Chambers	Government Operations Sector
6.	Bryce Peacock	Human Resources Branch
7.	John Keay	Expenditure and Management Strategies Sector
8.	Kevin Lindsey	Comptrollership Project Office
9.	John Klimczak	Modern Comptrollership Project Office
10.	Eric Miller	Modern Comptrollership Project Office
11.	Flavia Leung	KPMG

Documents reviewed

TBS Report on Plans and Priorities 1999-2000
Report on the Business Planning Cycle, 1998
TBS Business Plan 1999-2000 to 2001-2002
Part 111 Report on Plans and Priorities1999-2000
TBS Performance Report for the period ending March 31, 1999
Membership List Senior Management committee
Administration Branch Mission Statement
CSB – At your Service Brochure (Role and Background
CSB Management Framework (Fall 99)
Various Branch/sector Workplans
Strategic Directions for IMIT Training Budget 1999-2000
Results of Public Service Employee Survey 1999
Dialogue on Public Service Values and Ethics
The Public Service Values and Ethics Agenda – A presentation for Deputy Ministers
TBS Business Lines August 14, 1999
Various Branch Planning Calendars
Branch/Sector organization charts
Several Performance Accords with managers
Role of the Operations Committee April 1999
Planning Reporting and Accountability structure
President's Vision and The TBS Accountability Frameworks
Several Branch/Sector Accountability Accords
A renewed TBS Approach to Business Planning January 1999
Finance and Treasury Board Secretariat Internal Audit Plan February 4, 1997
Public Service Employee Survey 1999 – Results
Public Service Employee survey 1999 – CIOB Action Plan December 9, 1999